



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Lowell Saltonstall Building,

100 Cambridge Street, Boston 02204

January 7, 1982

The ("Store") is a business that specializes in sales of equipment suitable for use by handicapped children. You inquire whether sales by the Store of the following items are subject to the Massachusetts sales tax:

- (1) Inflatable vinyl balls ranging in diameter from 16 to 49 inches;
- (2) Air compressors and pumps used to inflate the balls;
- (3) "Prone standers" with accessories (prone standers support in extension the pelvis, hips, legs and feet of handicapped children, and allow the children to participate at a common table with others, in school and play activities);
- (4) Wooden chairs, adjustable for use by adults and by children of all ages, and appropriate for use by handicapped and non-handicapped persons alike;
- (5) Accessories for the adjustable chairs, namely, guardrails for holding infants in the chairs and footguides for the chairs;

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- (6) Regular and raised cornerseats and tables, suitable for use by handicapped and non-handicapped children alike;
- (7) Cornerseat pommels that promote abduction in handicapped children;
- (8) Regular and large "prone wedges" designed to support handicapped children in a lying position;
- (9) Handgrip "pegs" that provide a convenient grasping point for handicapped children;
- (10) Handgrip "walker pegs" that are installed on walkers in an upright position to facilitate better posture and walking patterns in handicapped children;
- (11) "Scooterboards," that is, carpeted boards equipped with casters that allow handicapped and non-handicapped children to move about in play in the prone position;
- (12) Stools with a single, centered leg, designed to stimulate equilibrium reactions in handicapped children;
- (13) "Spinning boards" with ball-bearing pedestals, on which playing children, handicapped and non-handicapped alike, can turn in a sitting position;
- (14) Strollers suitable for use with handicapped and non-handicapped children;
- (15) Metal baskets that are clipped onto strollers for storage of odd items;
- (16) Multi-purpose seat belts and seat pommels; and
- (17) Equipment used to adapt tricycles for use by handicapped children, including upright handlebars, pommels, back supports and foot pedal attachments.

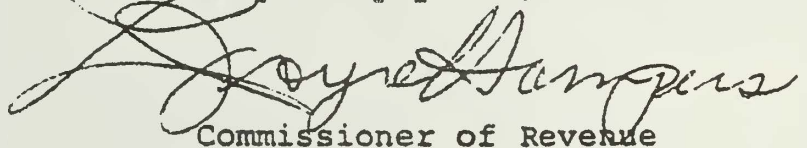
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Massachusetts General Laws Chapter 64H, Section 6(1) exempts from the sales tax sales of

"medicine, insulin needles and insulin syringes on prescriptions of registered physicians and sales of insulin; sales of oxygen, blood or blood plasma; sales of artificial devices individually designed, constructed or altered solely for the use of a particular crippled person so as to become a brace, support, supplement, correction or substitute for the bodily structure including the extremities of the individual; sales of artificial limbs, artificial eyes, hearing aids, and other equipment worn as a correction or substitute for any functioning portion of the body; /and/ sales of crutches and wheel chairs for the use of invalids and crippled persons..."

Based on the foregoing, it is ruled that the sales tax does not apply to sales of the prone standers, regular and large prone wedges, or handgrip walker pegs. The sales tax does apply to sales of the inflatable vinyl balls, air compressors and pumps, adjustable wooden chairs, accessories for the chairs, cornerseats and tables and cornerseat pommels, handgrip pegs, scooter-boards, single-legged stools, spinning boards, strollers, stroller baskets, multi-purpose seat belts and seat pommels, and equipment used to adapt tricycles for use by handicapped children.

Very truly yours,



Commissioner of Revenue

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